IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:	§	
	§	
Lior GEPSTEIN et al	§	
	§	
Serial No.: 10/759,734	§	
	§	
Filed: January 20, 2004	§	Group Art Unit: 1632
	§	
For: METHODS OF GENERATING	§	
HUMAN CARDIAC CELLS AND	§	
TISSUES AND USES...	§	
	§	Attorney Docket: 27395
Examiner: Singh, Anoop Kumar	§	

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT TRANSMITTAL

Sir:

(1) Applicant is a:
X small entity
___ other than small entity

(2) The fee for claims 37 C.F.R. §1.16(b)-(d) has been calculated as shown below:

For	Claims after Amendment	Highest Claims Previously Paid	Small Entity		OR	Other Than Small Entity	
			Rate	Fee		Rate	Fee
Total Claims	190	195	0 x $ 25	$ 0.00	OR	$ 50	$ 0.00
Indep. Claims	6	7	0 x $100	$ 0.00	OR	$ 200	$ 0.00
			TOTAL:	$ 0.00		TOTAL:	$ 0.00

(3) A response to the Office Action dated October 19, 2006 _X_ is filed herewith
____ has been filed

There is no charge for the additional claims. However, should there be a charge, please charge the additional claim fee and any other amount required to Deposit Account No. **50-1407**. A duplicate copy of this form is enclosed, if necessary.

Respectfully submitted,

Martin D. Moynihan
Martin D. Moynihan
Registration No. 40,338

Date: April 19, 2007

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:	§	
	§	
Lior GEPSTEIN et al	§	
	§	
Serial No.: 10/759,734	§	
	§	
Filed: January 20, 2004	§	Group Art Unit: 1632
	§	
For: METHODS OF GENERATING	§	
HUMAN CARDIAC CELLS	§	
AND TISSUES AND USES...	§	
	§	Attorney Docket: **27395**
Examiner: Singh, Anoop Kumar	§	

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT

Sir:

     This is in response to the United States Patent and Trademark Office Action dated October 19, 2006, which response is being made on April 19, 2007, and for which a three-month extension of time fee is due and enclosed herewith.

     Applicant submits this response for entry into the record, in which:

     Amendments to the Specification begin on page 2.

     Amendments to the Claims begin on page 3.

     Remarks begin on page 34.

     Please amend the above-identified application as follows: